IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:28.09.2006

CORAM

THE HON'BLE MR. JUSTICE P. JYOTHIMANI

W.P.Nos.36541&36542/2006 & M.P.Nos.1/2006 in W.P.Nos.36541 & 36542/2006

M/s.Srinivasa Trading Co.,
No.15-C, Sembudoss Stret,
Chennai 600001. ... Petitioner in both WPs

-vs-

1.The Appellate Assistant Commissioner (CT)I,
VI Floor, Kuralagam Annex,
Chennai 108.

2.The Deputy Commercial Tax Officer,
Harbour-V, Assessment Circle,
Chennai. ... Respondents in both WPs

Writ Petitions filed under Article 226 of the Constitution o India for issuance of a writ of Certiorarified Mandamus, calling fo the records of the 1st respondent in S.P.Nos.69 and 70/2006 i A.P.Nos.129 and 24 of 2006 and quash the impugned order date 24.07.2006 and further direct the 1st respondent to grant an absolut stay of collection of balance of disputed tax without imposing an condition of furnishing of security in the form of immovable propert or bank guarantee pending the disposal of the appeal on his files.

For Petitioner : Mr.P.Rajkumar
For Respondents: Mr.A.Shanmugasundaram, GA

O R D E R

The first respondent being the appellate authority, by the orde dated 24.7.2006 has directed the petitioner to pay another 25% of th disputed tax of Rs.1,32,402/- and Rs.77,998/- on or before 24.08.200 and the balance 50% of the tax i.e., Rs.2,64,706/- and Rs.1,55,993/ shall be paid by way of furnishing security on or before 24.08.2006.

2.The learned counsel for the petitioner would submit tha originally the petitioner has paid 25% of the disputed tax while th appeal was filed before the appellate authority at the time of movin the stay petition. Now, that the appellate authority has directed t

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pay another 25% of the disputed tax, the petitioner is prepared t pay, if sufficient time is given.

3. I have heard the learned counsel for the petitioner and th learned Government Advocate taking notice on behalf of th respondents.

4. The writ petitions are disposed of with the followin direction:

> "In view of the same, the petitioner is permitted to pay another 25% of the disputed amount as per the order of the 1st respondent dated 24.7.2006 within a period of three weeks from the date of receipt of a copy of this order. In addition to that, the petitioner shall pay another 10% of the disputed tax within the time stipulated above and in respect of the remaining 40%, the petitioner shall be permitted to furnish personal bond on or before the said date. If the petitioner fails to comply with any one conditions as stated above, it is open to the respondents to recover the full amount in accordance with law."

No costs. Consequently, connected miscellaneous petitions are closed.

ap

Sd/
Asst.Registrar

/true copy/

Sub Asst.Registrar

To

1.The Appellate Assistant Commissioner (CT)I,
VI Floor, Kuralagam Annex,
Chennai 108.

2.The Deputy Commercial Tax Officer,
Harbour-V, Assessment Circle,
Chennai.

2 CC TO MR.P. RAJ KUMAR, ADVOCATE SR 46030

1 CC TO SPL.G.P SR 46450

W.P.Nos.36541&36542 of 2006

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